

House Bill 634

By: Representative Martin of the 47<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use taxation, so as to change provisions relating to the exemption  
3 of sales of food for off-premises consumption; to extend that exemption to include food and  
4 drink dispensed by or through vending machines; to provide for related matters; to repeal  
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
9 sales and use taxation, is amended by revising subparagraph (C) of paragraph (57) as  
10 follows:

11 "(C) For the purposes of this paragraph, 'eligible food and beverages' means any food  
12 as defined in Section 3 of the federal Food Stamp Act of 1977 (P.L. 95-113), as  
13 amended, 7 U.S.C.A. 2012(g), as such Act existed on January 1, 1996, except that  
14 eligible food and beverages shall not include seeds or plants to grow food ~~and shall not~~  
15 ~~include food or drink dispensed by or through vending machines or related operations."~~

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.